23 NOV 1933

ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY

(*including* SIND AND ADEN) AND THE NON-RESIDENTS REFUND CIRCLE, BOMBAY.

FOR THE YEAR

1932-33.

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency and Aden (excluding Non-Residents Refund Circle, Bombay), in the year ending 31st March 1933.

Serial No.	Classification.	Assessment for 1932-33.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	22,22,652
	(*b*) „ „ local authorities	4,93,546
	(*c*) „ „ companies, other public bodies and associations	36,02,804
	(*d*) „ „ private employers	7,87,209
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	50,80,105
	(*b*) „ debentures or other securities of a local authority or a company	17,22,265
3	Income derived from property	37,56,341
4	„ „ „ business	A 1,64,58,980
5	Professional earnings	11,22,958
6	Income derived from other sources	22,14,363
6-A	Surcharge	B 78,34,178
7	TOTAL OF ITEMS 1 TO 6-A	4,52,95,401
8	(*a*) Amount to be deducted on account of section 15	4,92,372
	(*b*) Amount to be deducted on account of section 17	1,38,056
9	Resultant demand	4,46,64,973
10	*Arrears	‡14,77,609
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	....
	(*b*) „ „ „ „ 28	34,572
	(*c*) „ recoveries „ „ 46 (1)	23,393
	(*d*) other penalties and fines	2,310
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	71,730
	(*b*) other items	20,601
13	TOTAL OF ITEMS 9 TO 12	4,62,95,188
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	C 17,66,887
	(*b*) „ dividends of companies, under section 48	11,83,886
	(*c*) to partners of firms, under section 48	3,87,360
	(*d*) under section 49	D 8,28,246
	(*e*) under arrangement with the Indian States	11,237
	(*f*) other refunds †	5,23,229
15	TOTAL REFUNDS	47,00,845
16	Net demand (item 13 *minus* item 15)	4,15,94,343
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	23,95,734
18	*Add*—Excess collections and advance payments	20,796
18-A	*Add*—Unpaid refunds of the year under review	2,42,403
18-B	*Deduct*—Paid refunds out of unpaid refunds for 1931-32	1,67,584
19	Net collections	3,92,94,224

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal on assessments made in previous years while other reductions on appeal are shown by a corresponding reductions of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.
‡ The amount of arrears shown in the 1931-32 Return	21,97,743
Add amount enhanced on appeal	2,493
Correct figures of arrears at the end of 1931-32	22,00,236
Deduct—	Rs.
Amounts written off	54,283
Amounts remitted	6,68,344
	7,22,627
Amount of arrears for the previous year shown in item 10 of this Return	14,77,609

A.—Includes demand of Rs. 80,338 from the B., B. & C. I. Rly. Co.

B.—Includes demand on account of surcharge of Rs. 20,085 from the B., B. & C. I. Rly. Co.

C.—Includes refund of Rs. 60,872 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax and Rs. 3,54,738 on account of refund to Indian States as per orders in para. 61-A of the Income-tax Manual.

D.—Includes refund of Rs. 68,707 paid to the B., B. & C. I. Rly. Co.

RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency and Aden (excluding Non-Residents Refund Circle, Bombay), in the year ending 31st March 1933.

Serial No.	Classification.	Assessment for 1932-33.
1	2	3
		Rs.
1	Demand for the year	70,53,951
1-A	„ on account of surcharge	16,10,538
2	*Arrears	‡4,02,544
3	Miscellaneous including penalties	467
4	TOTAL OF ITEMS 1 TO 3	90,67,500
5	†Refunds (including surcharge refunds Rs. 8,973)	1,42,118
6	Net demand (item 4 *minus* item 5)	89,25,382
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	5,39,796
8	*Add*—Excess collections and advance payments	1,80,961
8-A	*Add*—Unpaid refunds of the year under review	[3,290
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year	406
9	Net collections	85,69,431

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

	Rs.	Rs.
‡ Arrears as on 1st April 1932		9,22,714
Deduct—		
(*a*) Remissions	5,20,117	
(*b*) Amounts written off	53	
		5,20,170
Net arrears as shown in column 2 of this Return		4,02,544

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding Non-Residents Refund Circle, Bombay), in the year ending 31st March 1933.

A—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies	Rs. A. P.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000	*Nil*	0 1 6	201	20,481	390	47,155	3	569	594	68,205	
		Nil	0 1 7	1,213	192,527	2,224	1,74,636	6	8,951	3,443	3,76,114	
		Nil	0 2 2	3,480	10,67,217 (a)	3,987	2,37,991	164	64,912	7,631	13,70,120	
2	1,000 to 1,499	*Nil*	0 1 6	10	147	78	2,756	..	..	88	2,903	
		Nil	0 1 7	221	3,900	489	13,441	..	..	710	17,341	
		2	0 1 4	..	..	1	33	..	..	1	33	
		2	0 1 5	18	649	47	1,035	..	..	65	1,684	
		2	0 2 0	794	36,986	936	41,504	42	5,648	1,772	84,138	
		4	0 1 10	..	..	..	..	10	1,614	10	1,614	
3	1,500 to 1,999	*Nil*	0 1 6	12	1,256	41	2,962	..	..	53	4,218	
		Nil	0 1 7	205	10,491	206	26,396	..	..	411	36,887	
		2	0 1 5	14	668	29	1,000	1	108	44	1,776	
		2	0 2 0	511	29,418	639	31,876	16	2,000	1,166	63,294	
		4	0 1 10	..	..	..	..	22	3,912	22	3,912	
4	2,000 to 4,999	5	0 1 1	115	2,694	347	8,238	..	..	462	10,932	
		5	0 1 2	313	17,982	915	40,831	12	7,904	1,240	66,717	
		6	0 1 0	1	111	10	710	..	..	11	821	
		6	0 1 1	20	1,979	68	4,787	4	1,251	92	8,017	
		6	0 1 8	1,158	87,308	1,683	1,12,928	149	45,413	2,990	2,45,649	
5	5,000 to 9,999	6	0 1 0	65	3,378	202	12,650	..	..	267	16,028	
		6	0 1 1	286	23,313	524	52,454	10	2,894	820	78,661	
		9	0 0 9	1	40	5	99	..	..	6	139	
		9	0 0 10	34	1,179	75	5,081	..	..	109	6,260	
		9	0 1 5	646	62,442	1,103	89,851	99	50,502	1,848	2,02,795	
6	10,000 to 14,999	9	0 0 9	38	2,584	51	5,456	..	..	89	8,040	
		9	0 0 10	101	10,746	232	21,227	10	5,267	343	37,240	
		12	0 0 6	..	..	2	47	..	..	2	47	
		12	0 0 7	12	595	23	3,173	..	13	35	3,781	
		12	0 1 2	302	29,841	592	60,674	57	38,092	951	1,28,607	
7	15,000 to 19,999	9	0 0 9	8	184	12	2,587	1	778	21	3,549	
		10	0 0 8	..	..	2	137	..	..	2	137	
		10	0 0 9	78	3,769	111	16,655	7	4,951	196	25,375	
		16	0 0 2	..	..	1	155	..	..	1	155	
		16	0 0 3	6	85	10	679	..	..	16	764	
		16	0 0 10	187	15,479	261	37,321	37	22,454	485	75,254	
8	20,000 to 29,999	12	0 0 6	9	415	21	1,223	..	..	30	1,638	
		13	0 0 5	1	6	1	1,513	..	..	2	1,519	
		13	0 0 6	49	4,385	104	20,291	7	4,962	160	29,638	
		19	0 0 7	115	14,544	176	17,332	57	35,120	348	66,996	
9	30,000 to 39,999	15	0 0 3	2	16	5	45	..	..	7	61	
		16	0 0 8	14	769	23	2,105	3	520	40	3,394	
		23	0 0 3	55	5,184	106	9,306	34	12,207	195	26,697	
10	40,000 to 99,999	25	0 0 1	54	1,831 (b)	67	4,368	56	12,784	177	19,583	
	Surcharge Refunds	..	..	..	1,12,288	..	70,578	..	54,534	..	2,37,400	
	TOTAL	..	..	10,349	17,66,887	15,799	11,83,886	807	3,87,360	26,955	33,38,133	

(a) Includes:—
(1) Refund of Rs. 46,217 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from payment of income-tax and
(2) Refund granted to Indian States under para. 61-A of the Income-tax Manual amounting to Rs. 3,03,755.
(b) Includes Refund of surcharge amounting to Rs. 14,655 (including Rs. 3,101 on account of 1931-32) granted to the Local Government on account of the Bombay Development Loan and Rs. 50,983 on account of Refund of surcharge to Indian States under para. 61-A of the Income-tax Manual.

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies	8,08,025
Refunds to other assessees	20,221
Refunds under arrangements with the Indian States	11,237
TOTAL	8,39,483

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1933, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN No.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding of which the Provincial Government

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	2,78,96,212	5,47,692	4,298	..	..	..	..	..	..
II	1,500 „ 1,999	1,61,65,189	3,27,180	2,065	..	..	..	..	..	..
III	,000 „ 2,499	1,63,49,265	5,11,030	12,717	..	..	..	..	..	..
IV	2, 00 „ 2,999	97,40,791	3,04,449	5,594	..	..	..	..	..	..
V	3,000 „ 3,499	85,20,517	2,62,346	4,333	..	..	..	..	..	..
VI	3,500 „ 4,999	1,86,22,407	5,84,402	6,912	..	..	..	..	..	..
VII	5,000 „ 7,499	1,52,78,174	7,18,646	17,912	..	..	..	..	..	..
VIII	7,500 „ 9,999	1,04,12,780	4,90,280	6,516	..	..	..	..	..	..
IX	10,000 „ 12,499	72,21,630	4,50,718	10,018	..	..	..	..	..	..
X	12,500 „ 14,999	59,57,945	3,73,608	8,504	..	..	..	..	..	..
XI	15,000 „ 19,999	84,50,774	7,06,726	17,256	..	..	..	..	..	..
XII	20,000 „ 24,99	44,73 532	4,41,654	16,838	..	..	..	..	..	..
XIII	25,000 „ 29,999	26,37,836	2,64,891	3,120	..	..	..	..	..	..
XIV	30,000 „ 39,999	29,41,688	3,48,697	14,301	..	..	..	..	..	..
XV	40,000 „ 49,999	13,12,155	1,70,430	2,652	..	..	..	..	..	..
XVI	50,000 „ 99,999	9,13,472	1,18,754	7,167	..	..	..	..	..	..
XVII	1,00,000 and over	1,08,000	14,625	8,430	..	..	..	..	..	..
XVIII	Unclassified income :—									
	(a) taxed at source at the maximum rate,	80,375	10,884	..	3,29,44,112*	42,75,439	59,80,186*	8,09,817	1,27,30,180	17,21,824
	(b) covered by anticipatory certificates,	..	..	..					4,56,550	50,985
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	29,769	1,301	..	..	..	..	..	..	..
	TOTAL	15,71,12,511	66,48,313	1,48,633	3,29,44,112	42,75,439	59,80,186	8,09,817	1,31,86,730	17,72,809

*Approximate figures.

NOTES—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

IV.

Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1933, on income in respect has a share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of associations of individuals.		Income of individuals.	
Income. 12	Tax collected. 13	Income. 14	Tax collected. 15	Income. 16	Tax collected. 17	Income. 18	Tax collected. 19	Income. 20	Tax collected. 21	Income. 22	Tax collected. 23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	59,39,979	1,02,293	23,57,174	39,792	18,040	350	2,41,02,319	4,09,782
..	..	..	..	50,95,344	91,369	24,54,012	43,580	22,947	422	1,91,45,009	3,35,419
..	..	..	..	32,03,981	1,00,074	13,79,721	43,084	25,020	781	80,70,662	2,54,881
..	..	..	..	26,28,913	81,935	10,83,003	33,794	8,521	266	67,66,651	2,12,922
..	..	..	..	23,25,950	72,691	11,07,680	35,099	36,914	1,148	68,14,854	2,17,507
..	..	..	..	59,98,113	1,86,511	28,31,029	89,803	52,612	1,644	1,62,50,928	5,13,146
..	..	..	..	62,05,651	2,87,761	33,26,772	1,55,486	1,46,383	7,279	1,55,98,139	7,16,604
..	..	..	..	39,11,341	1,83,651	27,97,990	1,31,678	70,285	3,295	1,28,20,953	5,96,086
..	..	..	..	26,95,427	1,68,269	15,50,241	96,940	74,796	4,674	82,40,946	5,11,142
..	..	..	..	19,64,400	1,21,261	11,30,627	69,512	26,690	1,669	62,27,170	3,90,369
..	..	..	..	24,80,090	2,03,209	17,95,068	1,50,207	49,385	4,115	89,39,882	7,41,777
..	..	..	..	13,29,242	1,25,090	11,60,017	1,10,863	1,39,426	14,073	58,73,855	5,76,663
..	..	..	..	12,77,112	1,24,536	7,09,038	68,875	7,116	437	50,69,007	4,91,880
..	..	..	..	16,94,379	1,95,506	9,67,483	1,13,004	29,176	3,495	66,65,248	7,89,293
..	..	..	..	13,21,993	1,72,686	8,52,411	1 09,799	2,42,570	29,819	34,86,332	4,48,218
..	..	..	..	26,11,125	3,37,144	23,98,792	3 06,782	3,30,263	42,084	69,85,449	9,11,197
..	..	..	..	32,60,092	4,34,181	23,59,804	2 86,375	5,42,348	73,443	56,92,328	7,70,292
5,12,33,985	(A)68,40,015	1,32,19,710	17,90,569	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,12,33,985	68,40,015	1,32,19,710	17,90,569	5,39,43,132	29,88,167	3,02,55,862	18,84,673	18,22,492	1,88,994	16,67,49,232	88,88,178

Interest on tax-free securities . . . . . Rs. 2,18,60,469

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1933, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499 . . .	6,03,13,724	11,04,207	2,68,484	4,944	21,037	1,363	6,00,45,240	10,76,863	53,293
II	1,500 „ 1,999 . . .	4,28,82,501	8,00,035	5,76,740	11,717	..	2,622	4,23,05,761	7,85,696	25,326
III	2,000 „ 2,499 . . .	2,90,28,649	9,22,567	2,48,527	8,301	10,246	1,766	2,87,80,122	9,02,254	15,827
IV	2,500 „ 2,999 . . .	2,02,27,879	6,38,960	2,39,712	7,571	..	691	1,99,88,167	6,30,698	8,259
V	3,000 „ 3,499 . . .	1,88,05,915	5,93,124	1,87,437	5,797	..	979	1,86,18,478	5,86,348	6,468
VI	3,500 „ 4,999 . . .	4,37,55,089	13,82,418	3,96,840	12,634	..	3,159	4,33,58,249	13,66,625	11,446
VII	5,000 „ 7,499 . . .	4,05,55,119	19,03,688	4,39,332	19,717	22,139	2,767	4,01,15,787	18,59,065	8,055
VIII	7,500 „ 9,999 . . .	3,00,13,349	14,11,506	3,26,544	15,693	..	3,130	2,96,86,805	13,92,683	3,965
IX	10,000 „ 12,499 . . .	1,97,83,040	12,41,761	3,75,852	24,733	20,054	3,856	1,94,07,188	11,93,118	2,213
X	12,500 „ 14,999 . . .	1,53,06,832	9,64,923	3,74,742	24,237	..	2,590	1,49,32,090	9,38,096	1,360
XI	15,000 „ 19,999 . . .	2,17,14,699	18,23,290	3,54,866	29,099	16,731	1,554	2,13,59,833	17,75,906	1,661
XII	20,000 „ 24,999 . . .	1,29,76,072	12,85,181	3,02,732	35,576	10,634	1,191	1,26,13,340	12,37,780	776
XIII	25,000 „ 29,999 . . .	97,00,109	9,53,739	1,43,707	13,950	..	1,112	95,56,402	9,38,677	474
XIV	30,000 „ 39,999 . . .	1,22,97,974	14,64,296	2,69,728	31,993	10,299	1,942	1,20,28,246	14,20,062	520
XV	40,000 „ 49,999 . . .	72,15,461	9,34,604	59,364	7,548	5,729	..	71,56,097	9,21,327	234
XVI	50,000 „ 99,999 . . .	1,32,34,101	17,28,128	3,31,976	43,598	..	1,715	1,29,02,125	16,77,815	328
XVII	1,00,000 and over . . .	1,19,62,572	15,87,346	4,12,222	54,648	335	980	1,15,50,350	15,31,383	139
XVIII	Unclassified income :—									
	(a) taxed at source at the maximum rate,	11,66,45,098	1,54,99,533	1,60,81,223	(B) 20,19,735	..	21	10,05,63,875	1,34,79,777	(C) 1,437
	(b) covered by anticipatory certificates,									
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	29,769	1,301	..	..	..	..	29,769	1,301	47
	TOTAL .	52,64,47,952	3,62,35,607	2,14,50,028	23,71,491	1,17,204	31,438	50,49,97,924	3,37,15,474	1,41,833

			Rs.
		TOTAL (COLUMN 31) .	3,37,15,474
		Rs.	
Add surcharge collections		75,87,598 (D)	
Less surcharge refunds		2,77,089 (E)	
			73,10,509
Add excess collections and miscellaneous			1,12,189
Add penalties (actual collections)			52,563
Add unpaid refunds for the yea runder review			2,42,403
		TOTAL .	4,14,33,138
		Rs.	
Deduct refunds and rebates at 1, 2, 3, 5, 6, 7, 8, 9, 10, 12, 13, 14, 16, 17, 20, 22, 24, pies on account of incomes shown in columns 6 to 15		12,24,945	
Deduct refunds for 1931-32 paid in 1932-33		1,67,584	
Deduct amounts paid as money order commission for sending refunds		725	
Deduct refunds for High Court Reference fees		6,600	
Deduct refunds under section 49	Rs. 7,59,539		
Deduct refunds as per arrangements with Indian States	11,237		
	7,70,776	7,70,776 (F)	
			21,70,630
		NET TOTAL .	3,92,62,508

(A) Excludes Rs. 80,338 collected on account of income-tax from the B., B. & C. I. Rly. Co.

(B) Includes—
(1) Refund of Rs. 46,217 granted to the Local Government on account of the Bombay Development Loan.
(2) Refund of Rs. 3,03,755 granted to Indian States as per orders in para. 61-A of the Income-tax Manual.

(C) Excludes the number of assessees suffering tax at source in respect of interest on Government securities alone as the Public Debt Office is unable to supply the same.

(D) Excludes Rs. 20,085 collected as surcharge from the B., B. & C. I. Rly. Co.

(E) Includes refund of surcharge amounting to Rs. 14,655 (including Rs. 3,101 adjustment of 1931-32) granted to the Local Government on account of the Bombay Development Loan and Rs. 50,983 on account of refund of surcharge to Indian States under para. 61-A of the Income-tax Manual.

(F) Excludes Rs. 68,707 refunded to the B., B. & C. I. Rly. Co.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1933.

Class.	Amount of income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Collection from Association of Individuals.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	14A	14B	14C	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000 .	497	1,92,91,323	1,82,825	..	..	..	32	12,06,428	15,752	..	..	..	14	6,02,140	7,016	543	2,10,99,891	2,05,593	7,708	1,97,885
II	50,001 ,, 1,00,000 .	249	1,72,99,302	5,16,001	80	57,22,747	1,08,822	44	29,92,627	91,748	14	12,35,690	15,607	11	7,80,126	23,007	398	2,80,30,492	7,55,185	40,081	7,15,104
III	1,00,001 ,, 1,50,000 .	54	63,87,078	3,34,160	33	44,09,657	1,58,193	13	15,99,938	80,242	21	28,12,456	77,205	..	..	..	121	1,52,09,129	6,49,800	11,880	6,37,920
IV	1,50,001 ,, 2,00,000 .	22	37,13,819	2,83,535	30	53,99,599	2,32,872	3	4,96,614	36,590	12	24,58,157	1,02,498	1	1,73,698	13,645	68	1,22,41,887	6,69,140	47,421	6,21,719
V	2,00,001 ,, 2,50,000 .	4	15,30,659	83,464	8	18,14,749	88,422	..	..	..	6	14,29,056	61,329	..	..	..	18	47,74,464	2,33,215	22,514	2,10,701
VI	2,50,001 ,, 3,00,000 .	4	14,38,471	1,44,780	8	24,78,568	1,14,785	..	..	..	1	2,94,853	10,576	..	..	..	13	42,11,892	2,70,141	..	2,70,141
VII	3,00,001 ,, 3,50,000 .	6	19,24,416	1,97,413	2	7,23,598	38,038	1	3,15,214	39,660	1	3,22,352	38,442	..	..	..	10	32,85,580	3,13,553	..	3,13,553
VIII	3,50,001 ,, 4,00,000 .	2	7,57,748	1,10,964	7	26,05,177	1,40,948	1	3,56,748	49,605	..	..	..	..	..	..	10	37,19,673	3,01,517	..	3,01,517
IX	4,00,001 ,, 4,50,000 .	..	..	..	5	20,78,509	1,14,282	..	..	..	..	..	..	..	..	..	5	20,78,509	1,14,282	1,291	1,12,991
X	4,50,001 ,, 5,00,000 .	..	..	..	4	19,74,017	1,09,972	..	..	..	..	..	..	..	..	..	4	19,74,017	1,09,972	..	1,09,972
XI	5,00,001 ,, 5,50,000 .	..	..	..	3	15,70,083	88,755	1	5,30,876	82,649	..	..	..	..	..	..	4	21,00,959	1,71,404	..	1,71,404
XII	5,50,001 and more .	3	22,09,644	5,49,548	25	4,17,50,300	23,03,763	1	13,24,138	3,18,867	..	..	..	..	..	..	29	4,52,84,082	31,72,178	2,250	31,69,928
	TOTAL .	841	5,45,52,460	24,02,690	205	7,05,27,004	34,98,852	96	88,22,583	7,15,113	55	85,52,564	3,05,657	26	15,55,964	43,668	1,223	14,40,10,575	69,65,980	1,33,145	68,32,835

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.	Rs.	Rs.
Add—Excess collection and miscellaneous			1,10,177
Add—Penalties (actual collections)			419
TOTAL .			69,43,431
Add—Surcharge collections	15,61,281		
Add—Advance collections	70,808		
TOTAL .	16,32,089		
Deduct—Surcharge Refunds	8,973		
		16,23,116	
Add—Uncashed Refunds of 1932-33		3,290	
			16,26,406
TOTAL .			85,69,837
Deduct—Paid refunds out of unpaid refunds of previous year . . .			406
NET COLLECTIONS .			85,69,431

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1933.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	10	3,40,622	9	13,359	19	3,53,981
2	Buildings and land	1	8,618	..	..	1	8,618
3	Chemical	..	..	1	2,501	1	2,501
4	Cotton spinning and weaving	48	4,05,454	..	..	48	4,05,454
5	Cotton pressing, ginning and cleaning	6	2,961	1	3,234	7	6,195
6	Engineering	1	16,472	..	..	1	16,472
7	Flour mills	3	16,573	1	834	4	17,407
8	Insurance—Fire, Marine and Life	15	4,89,432	..	..	15	4,89,432
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	1	427	..	..	1	427
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	2	14,250	5	6,380	7	20,630
17	Steam navigation—Ocean	..	..	1	2,214	1	2,214
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	12	1,93,117	..	..	12	1,93,117
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,43,832	..	..	2	3,43,832
23	Woollen mills	..	..	..	..	..	..
24	Others	104	16,67,094	1,000	34,38,606	1,104	51,05,700
	Total	205	34,98,852	1,018	34,67,128	1,223	69,65,980

Gross Surcharge collections Rs. 16,32,089.

RETURN No. VI-A.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of Tax.	No.	Amount of Tax.	No.	Amount of Tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Legal Practitioners	..	..	59	2,00,093	59	2,00,093
2	Medical Practitioners	..	..	14	15,309	14	15,309
3	Agents and Brokers	22	3,01,901	165	8,20,217	187	11,22,118
4	Money Lenders	1	1,25,000	41	95,122	42	2,20,122
5	Contractors	4	12,759	9	9,230	13	21,989
6	Liquor Sellers.	..	..	2	6,367	2	6,367
7	Property Owners	4	35,184	169	3,47,965	173	3,83,149
8	Wholesale Cotton Merchants	2	27,220	17	64,802	19	92,022
9	Bullion Merchants	..	..	7	11,487	7	11,487
10	Rice-grain Merchants	..	..	8	1,598	8	1,598
11	Dyeing and Bleaching	2	2,256	..	..	2	2,256
12	Club	1	600	..	..	1	600
13	Wholesale Coal Merchants	..	..	2	4,432	2	4,432
14	Match factory	1	29,399	4	3 699	5	33,098
15	Salary and Commission	..	..	191	1,49,932	191	1,49,932
16	Dividends	2	5,362	92	1,56,467	94	1,61,829
17	Import and Export.	1	313	1	469	2	782
18	Accountants and Auditors	..	..	8	19,465	8	19,465
19	Yarn Dealers	..	..	1	1,803	1	1,803
20	Interest on securities	..	..	48	3,32,946	48	3,32,946
21	Jewellers	..	..	2	782	2	782
22	Timber Merchant	..	..	1	829	1	829
23	Cinema	..	..	1	2 750	1	2,750
24	Stevedoring	..	..	7	29 146	7	29,146
25	Umbrella Merchant	..	..	1	2 341	1	2,341
26	Mill Machinery Dealers	..	..	5	11,008	5	11,008
27	Motor business	7	1,11,757	1	172	8	1,11,929
28	Engineers and Architects.	2	5,826	1	48	3	5,874
29	Oil Mills	1	36,672	1	138	2	36,810
30	Metal Merchants	..	..	2	943	2	943
31	Silk Reeling	2	2,515	..	..	2	2,515
32	Dealers in Wine and Spirits	1	15,278	..	..	1	15,278
33	Cloth Dealers	1	2,872	15	15,421	16	18,293
34	Building Materials Sellers	1	1,43,419	..	..	1	1,43,419
35	Hydraulic Works	1	1,49,132	..	..	1	1,49,132
36	Investments	5	2,33,428	39	8,35,160	44	10,68,588
37	Colour Merchants	1	25,352	4	7,088	5	32,440
38	Cement manufacturing	5	1,06,024	..	..	5	1,06,024
39	Photographers	1	5,029	..	..	1	5,029
40	Gas Company	1	25,166	..	..	1	25,166
41	Telegraphs	1	79,491	..	..	1	79,491
42	Chemists and Druggists	2	9,756	1	4,578	3	14,334
43	Watch-makers	1	873	..	..	1	873
44	Political Pension and Allowance	..	..	2	539	2	539
45	Electric Companies	2	30,746	..	..	2	30,746
46	Paper Merchants	1	9,221	..	..	1	9,221
47	Sind Works	..	..	1	78	1	78
48	Others	28	1,34,543	70	2,07,014	98	3,41,557
49	Salt manufacturing	..	..	8	79,168	8	79,168
	Total	104	16,67,094	1,000	34,38,606	1,104	51,05,700

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Accountants and Auditors.
2. Aerated Water Factories.
3. Agents and Brokers.
4. Arms and Ammunition.
5. Bardan Merchants.
6. Bhang, Ganja and Opium sellers.
7. "Bidi" Manufacturers.
8. Books and Stationery sellers.
9. Boots and shoes.
10. Brass Factories.
11. Brick Manufacturers.
12. Charcoal and coal dealers.
13. Chemists and Druggists.
14. Cinemas.
15. Cloth dealers.
16. Contractors.
17. Cotton business.
18. Cotton Pressing and Ginning.
19. Dealers in betel nuts, pepper and cardamom.
20. Dealers in gold and silver.
21. Dramatic companies.
22. Dry fish merchants.
23. Dubashes.
24. Electric suppliers.
25. Embroidery Business.
26. Engineers and Architects.
27. Flour Mills.
28. Ghee Merchants.
29. Glass works.
30. Grain sellers.
31. Grass Dealers.
32. Hardware dealers.
33. Ice Factories.
34. Jewellers.
35. Jockeys and Trainers.
36. Legal Practitioners.
37. Liquor sellers.
38. Medical Practitioners.
39. Mill stores suppliers.
40. Money-lenders.
41. Motor Car dealers.
42. Nazurana (Voluntary offerings).
43. Oilseeds business.
44. Paddy and Rice Dealers.
45. Printing.
46. Property Owners.
47. Provision Dealers.
48. Restaurant Keepers.
49. Rice Mills.
50. Salt Traders and Manufacturers.
51. Shipping.
52. Silk reeling, weaving and embroidery work.
53. Taxi drivers.
54. Thread Merchants.
55. Timber Merchants.
56. Tobacco Dealers.
57. Vegetable and fruit sellers.

RETURN No. VII (Income-tax).

Bombay Presidency and Aden (excluding N. R. Refund Circle) 1932-33.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding N. R. R. Circle).	67,738†	1,01,425	3,065	2,992	1,401	5	5	1	1,644	1,630	834	(a)2	(b)1	21,214	14,20,254	..	56	6,231	1,593	..	..	9	45,854	5,791	..
Ahmedabad	9,392	17,479	775	768	366	..	..	..	149	141	68	(c)3	..	..	1,21,594	..	18	238	2	..	..	2	93	1,234	..
Kaira	2,306	3,326	189	186	109	..	..	..	10	9	3	..	..	7	3,361	..	17	31	6	..	..	..	244	..	..
Broach	1,342	2,918	178	169	71	..	..	..	24	26	7	..	..	..	8,961	..	1	18	1	..	..	..	..	..	..
Panch-Mahals	1,077	1,536	128	119	50	..	..	..	12	12	2	..	..	..	3,002	..	4	32	5	..	..	..	..	..	..
Surat	4,876	7,102	897	859	488	..	..	..	134	130	60	..	..	..	29,678	..	17	65	1	..	..	1	17	..	..
Ahmednagar	1,637	2,070	278	208	145	..	..	..	13	13	3	..	..	..	7,356	..	1	18	4	..	..	1	169	..	..
East Khandesh	3,725	3,580	513	471	305	..	..	..	55	59	25	..	..	1,071	39,047	..	9	102	2	..	..	..	16	47	..
West Khandesh	1,698	2,171	185	156	86	..	..	..	30	28	18	..	..	2	21,577	..	8	24	1	..	..	..	..	..	..
Nasik	2,445	3,078	754	521	319	..	..	..	75	82	30	..	..	105	28,341	..	2	196	13	..	..	..	1,277	..	..
Poona	4,895	7,652	1,003	868	504	..	..	..	57	60	25	..	..	..	56,140	..	26	199	39	..	..	3	2,855	325	..
Satara	1,352	2,454	183	155	88	..	..	..	9	9	5	..	..	..	6,958	..	24	117	16	..	..	..	682	..	..
Sholapur	3,114	4,307	508	404	216	..	..	..	35	36	14	..	..	243	59,340	..	31	237	46	..	..	..	168	..	..
Belgaum	1,636	2,818	125	112	55	..	..	..	6	6	2	..	..	..	2,974	..	11	84	10	..	..	..	65	..	..
Bijapur	1,140	1,143	96	115	40	..	..	..	8	7	5	..	..	..	9,143	..	1	28	19	..	..	..	461	..	..
Dharwar	2,195	3,571	196	179	91	..	..	..	11	11	9	..	..	..	17,947	..	14	109	35	1	1	..	203	..	..
Kanara A. G. & B. G.	662	975	52	23	5	..	..	..	2	2	2	..	..	..	697	..	3	33	5	..	..	..	195	..	..
Kolaba	1,078	2,008	168	191	67	..	..	..	22	19	..	..	..	510	4,507	..	..	55	2	..	..	..	239	..	..
Ratnagiri	791	2,411	64	18	3	..	..	..	1	1	..	..	..	..	61	..	..	19	1	..	..	..	..	..	..
Thana	951	1,985	131	147	88	..	..	..	37	34	15	..	..	..	1,037	..	..	61	1	..	..	..	57	..	..
Bombay Subarban District	662	1,981	95	92	34	..	..	..	11	11	5	..	..	..	2,369	..	1	34	1	..	..	..	530	..	..
Karachi City	6,744	15,121	930	854	313	1	2	..	139	146	38	..	(d)3	1,966	11,033	..	19	32	8	§2	1	..	144	..	..
Karachi District	415	500	34	21	3	..	..	..	4	6	3	..	..	..	1,602	..	..	7	2	..	..	..	..	..	..
Hyderabad	2,329	2,328	148	137	62	..	..	..	24	19	7	..	..	..	7,136	..	..	23	13	..	..	..	58	..	..
Sukkur	1,292	1,497	230	241	117	..	..	..	20	19	4	..	..	..	8,602	..	..	..	..	..	..	..	..	..	..
Shikarpur	2,025	2,068	213	200	105	2	1	..	49	53	15	..	..	558	14,565	..	1	23	12	(e) 1	..	..	..	..	..
Larkana	1,487	3,012	397	299	138	..	..	..	28	25	8	..	..	1,842	9,193	..	..	19	5	..	..	..	803	..	..
Nawabshah	516	809	41	27	9	..	..	..	4	4	..	..	..	..	119	..	..	..	..	..	..	..	..	..	..
Thar and Parkar	1,170	1,540	168	113	42	..	..	..	15	15	5	..	..	..	1,742	..	..	4	1	..	..	..	118	..	..
Aden	1,485	1,531	14	14	4	..	..	..	10	10	3	..	..	12	6,230	..	..	88	..	..	..	..	35	..	..
Banas Kantha	28	35	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mahi Kantha	..	37	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL	1,32,203	2,04,468‡	11,758	10,659	5,324	8	8	1	2,638	2,623	1,215	5	4	27,530	19,04,566	...	264	8,127	1,844	4	2	16	54,283	7,397	..

(a) One decided against the Crown and the other in favour of the Crown. (b) Decided against the Crown. (c) Decided in favour of the Crown. (d) Pertain to the last year—one decided in favour of the Crown and two against the Crown.
(e) Not decided.
§ One withdrawn on technical grounds.

* Include partially successful cases also.
† Includes 341 assessees, collection on account of whom was made in other provinces, but were not shown last year, as the information was received later on.
‡ Includes 79,857 lower class assessees with incomes under Rs. 2,000.

RETURN No. VII (Super-tax).

Bombay Presidency and Aden (excluding N. R. Refund Circle) 1932-33.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	*Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	*Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	*Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Bombay City (excluding N. R. R. Circle).	963	971	181	177	105	..	..	..	71	63	45	(a)2	(b)1	9,510	7,52,342	..	..	79	22	..	..	..	53	..	..
Ahmedabad	128	143	40	36	19	..	..	..	13	14	8	(c)3	..	..	31,742	..	..	..	..	..	..	..	..	..	..
Broach	1	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Surat	9	5	1	1	1	..	..	..	1	3	2	..	..	..	1,037	..	..	..	..	..	..	..	..	..	..
Ahmednagar	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
East Khandesh	10	8	5	3	2	..	..	..	2	1	1	..	..	191	3,654	..	..	..	..	..	..	..	..	..	..
West Khandesh	2	3	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nasik	4	4	2	..	..	..	..	..	1	1	1	..	..	..	3,518	..	..	..	..	..	..	..	..	..	..
Poona	21	34	..	2	2	..	..	..	..	..	..	..	..	..	1,880	..	..	..	..	..	..	..	..	..	..
Satara	2	1	1	1	1	..	..	..	..	..	..	..	..	..	308	..	..	..	..	..	..	..	..	..	..
Sholapur	5	7	8	5	4	..	..	..	..	..	..	..	..	..	32,657	..	..	..	..	..	..	..	..	..	..
Belgaum	4	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bijapur	2	..	..	1	1	..	..	..	..	..	..	..	..	..	1,355	..	..	..	..	..	..	..	..	..	..
Dharwar	1	2	1	1	1	..	..	..	..	..	..	..	..	..	908	..	..	..	..	..	..	..	..	..	..
Kolaba	3	1	1	2	1	..	..	..	..	..	..	..	..	..	1,272	..	..	..	..	..	..	..	..	..	..
Thana	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Suburban District	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Karachi City	37	46	3	3	3	..	..	..	..	..	..	..	..	..	2,157	..	..	..	..	..	..	..	..	..	..
Hyderabad	3	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sukkur	1	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Shikarpur	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Aden	12	15	..	..	..	..	..	..	1	1	1	..	..	..	2,857	..	..	..	..	..	..	..	..	..	..
TOTAL	1,212	1,261	244	238	140	..	..	..	89	83	58	5	1	9,701	8,35,637	..	..	79	22	..	..	..	53	..	..

*Include partially successful cases also. (a) One decided against the Crown and one in favour of the Crown. (b) Decided against the Crown. (c) Decided in favour of the Crown.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Bombay Presidency and Aden (excluding N. R. Refund Circle, Bombay), during 1932-33.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding N. R. R. C.).	60,616	5,626	17,446	728	22,181	45,981	4,868	756	299	30,752	24,544	18,202	46,099	26,114
Ahmedabad . .	13,693	626	4,436	137	5,747	10,946	367	297	105	9,780	5,988	3,449	4,241	8,172
Kaira. . . .	3,130	132	1,175	2	1,151	2,460	24	12	1	2,383	2,238	729	73	1,638
Panch Mahals . .	1,469	24	240	1	586	851	1	19	6	805	686	221	16	679
Broach . . .	2,734	47	665	5	699	1,416	4	23	9	1,005	808	377	47	637
Surat . . .	4,979	125	2,329	7	2,348	4,809	14	107	36	4,280	3,548	588	477	3,444
Ahmednagar . .	2,068	192	524	2	1,191	1,909	27	9	4	1,647	1,560	204	107	1,096
East Khandesh . .	3,572	222	695	8	1,795	2,720	75	42	19	2,511	2,325	227	150	2,478
West Khandesh . .	2,168	99	196	3	901	1,199	..	10	3	1,095	996	345	120	1,444
Nasik . . .	3,074	457	608	4	1,957	3,026	19	13	..	2,529	2,163	290	354	2,032
Poona . . .	7,638	1,067	949	13	2,389	4,418	1,073	66	40	2,796	2,555	625	1,089	5,030
Satara . . .	2,447	222	258	7	873	1,360	33	29	3	1,434	951	19	193	1,289
Sholapur . . .	4,291	332	948	15	2,035	3,330	85	51	12	3,080	2,136	476	307	2,267
Belgaum . . .	2,510	193	502	4	1,070	1,769	14	20	11	1,588	1,314	378	161	1,713
Bijapur . . .	1,139	120	299	4	651	1,074	42	40	8	945	919	477	125	1,076
Dharwar . . .	3,142	417	516	24	1,168	2,125	29	98	36	1,929	1,760	582	341	2,150
Kanara	872	109	157	2	357	625	3	13	10	547	518	96	69	447
Kolaba . . .	1,887	289	515	..	985	1,789	17	31	11	968	773	56	233	1,037
Ratnagiri . . .	1,488	215	417	2	755	1,389	11	17	5	744	624	44	192	812
Thana . . .	1,113	84	198	1	784	1,067	61	6	3	859	747	79	65	588
Bombay Suburban District.	857	164	395	1	694	1,254	142	7	4	412	311	61	66	546
Karachi City . .	7,693	1,081	1,766	51	4,644	7,542	1,266	99	10	6,051	4,235	2,742	884	4,535
Karachi District . .	410	32	106	..	191	329	3	5	3	387	336	26	29	215
Hyderabad . .	2,326	467	345	2	1,353	2,167	..	22	14	1,080	891	771	755	1,029
Sukkur . . .	1,497	171	1,001	1	211	1,384	93	..	..	919	842	643	118	930
Shikarpur . . .	2,066	138	1,031	2	864	2,035	132	46	5	1,836	1,222	1,049	131	1,095
Larkhana . . .	2,926	160	2,417	..	189	2,766	28	30	1	2,539	1,879	1,623	155	1,364
Nawabshah . .	809	96	328	..	163	587	..	..	..	602	601	477	102	379
Thar and Parkar .	802	128	113	..	452	693	5	31	2	738	656	37	125	581
Aden . . .	782	208	137	22	213	580	45	10	9	441	327	42	78	322
Banas Kantha . .	17	17	..	..	..	17	..	..	..	..	..	..	17	..
Kathiawar . . .	108	108	..	..	..	108	..	..	..	..	..	..	108	..
TOTAL .	1,44,323	13,368	40,712	1,048	58,597	1,13,725	8,481	1,909	669	86,682	68,453	34,935	57,027	75,139

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), during the year ending 31st March 1933.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	27,444	26	5	1,854	4,629	18	19,377	53,353
II	1,500—1,999	9,333	13	12	1,469	2,861	23	11,623	25,334
III	2,000—2,499	9,686	7	13	633	1,481	8	4,021	15,849
IV	2,500—2,999	3,960	4	2	451	1,032	4	2,805	8,258
V	3,000—3,499	2,908	7	7	420	826	12	2,298	6,478
VI	3,500—4,999	4,907	18	15	730	1,541	13	4,257	11,481
VII	5,000—7,499	3,272	21	19	619	1,116	38	3,016	8,101
VIII	7,500—9,999	1,440	23	18	340	510	18	1,652	4,001
IX	10,000—12,499	877	13	10	169	267	6	896	2,238
X	12,500—14,999	529	18	6	100	167	2	563	1,385
XI	15,000—19,999	660	29	13	101	172	5	720	1,700
XII	20,000—24,999	289	18	20	57	72	7	352	815
XIII	25,000—29,999	129	17	15	45	62	1	237	506
XIV	30,000—39,999	147	18	18	32	60	3	276	554
XV	40,000—49,999	47	21	12	26	31	6	124	267
XVI	50,000—99,999	23	74	38	39	63	5	198	440
XVII	1,00,000 and above	2	109	33	20	40	3	74	281
	Unclassified	47	64	4	..	..	..	677	792
	TOTAL	65,700	500	260	7,105	14,930	172	53,166	1,41,833

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), (excluding assessees whose main source of income is from salaries) for the year 1932-33.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9		10		11		12
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay City (excluding N. R. Refund Circle).	888	54,990	728	39,776	319	14,031	22,880	1,37,13,681	55,89,915	1,65,12,323	66,37,828	27,98,642	10,47,913	888
Ahmedabad	137	13,067	137	10,183	91	3,880	7,538	21,98,572	5,18,534	28,74,508	5,83,425	6,75,936	64,891	137
Kaira	2	2,998	2	2,326	..	792	1,591	47,202	..	99,560	..	52,358	..	2
Panch Mahals	1	1,445	1	826	1	331	645	27,403	..	77,069	..	49,666	..	1
Broach	5	2,687	5	1,163	1	394	595	43,810	..	1,17,313	1,646	73,503	1,646	5
Surat	7	4,854	7	4,677	1	1,988	3,333	1,32,310	..	2,97,194	10,320	1,64,884	10,320	7
Ahmednagar	2	1,864	2	1,715	1	405	1,076	33,524	..	1,15,665	..	82,141	..	2
East Khandesh	8	3,290	8	2,490	3	1,261	2,450	3,56,553	29,109	7,24,937	38,111	3,68,384	9,002	8
West Khandesh	3	2,048	3	1,097	1	679	1,436	1,48,623	2,235	2,64,176	6,099	1,15,553	3,864	3
Nasik	4	2,617	4	2,565	2	618	2,023	71,526	1,584	2,44,342	4,936	1,72,816	3,352	4
Poona	14	6,204	13	3,338	4	1,632	4,902	3,82,520	1,783	7,77,915	9,255	3,95,395	7,472	14
Satara	7	2,183	7	1,131	3	387	1,250	82,573	5,534	1,47,547	10,300	64,974	4,766	7
Sholapur	16	3,947	15	2,983	5	911	2,196	2,06,469	52,514	4,29,975	75,095	2,23,506	22,581	16
Belgaum	4	2,158	4	1,473	1	476	1,662	67,238	..	1,79,513	..	1,12,275	..	4
Bijapur	2	1,074	4	950	2	255	653	36,917	..	1,21,622	..	84,705	..	4
Dharwar	24	2,786	24	1,684	19	503	1,962	90,769	..	1,98,092	..	1,07,323	..	24
Kanara	2	781	2	514	1	147	417	19,518	..	46,037	..	26,519	..	2
Kolaba	..	1,037	..	1,500	..	312	989	46,328	4,216	1,49,777	5,722	1,03,449	1,506	..
Ratnagiri	1	812	2	1,172	..	193	755	16,921	..	81,480	..	64,559	..	2
Thana	1	1,000	1	979	1	394	577	39,442	1,604	1,18,498	1,604	79,056	..	1
Bombay Suburban District	1	880	1	1,089	1	305	537	40,270	1,132	65,971	1,132	25,701	..	1
Karachi City	50	6,811	51	6,410	23	2,062	4,496	6,57,485	1,03,024	9,26,643	1,29,722	2,69,158	26,698	51
Karachi District	..	437	..	297	..	15	129	1,167	..	21,267	..	20,100	..	..
Hyderabad	1	1,028	2	1,698	1	527	1,005	76,184	7,741	1,38,204	7,819	62,020	78	2
Sukkur	..	1,096	1	1,212	..	477	886	37,273	178	96,068	2,166	58,795	1,988	1
Shikarpur	2	1,917	2	1,895	2	223	1,074	25,202	..	1,42,747	12,523	1,17,545	12,523	2
Larkhana	..	2,760	..	2,606	..	189	1,306	15,007	36	77,005	36	61,998	..	..
Nawabshah	..	707	..	491	..	197	379	11,218	..	27,044	..	15,826	..	..
Thar and Parkar	..	1,194	..	565	..	20	459	2,082	..	57,868	..	55,786	..	..
Aden	12	320	22	350	10	95	332	2,36,397	99,745	2,75,809	1,06,437	39,412	6,692	25
TOTAL	1,194	1,28,992	1,048	99,155	493	33,699	69,533	1,88,64,184	64,18,884	2,54,06,169	76,44,176	65,41,985	12,25,292	1,213

RETURN No. I.

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1933.

RETURN

Classification of the Income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government . .	12,76,571	62,856	15,647	10,065	6,943
	(*b*) „ „ Local Authorities .	3,44,429	8,443	852	1,003	305
	(*c*) „ „ Companies, other public bodies and Associations.	30,37,856	1,88,807	3,570	3,790	1,642
	(*d*) „ „ Private employers .	5,97,984	22,843	8,068	2,711	658
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	46,24,984	54,343	3,697	21,832	5,615
	(*b*) On debentures or other securities of a local authority or a company.	16,11,668	14,031	..	..	..
3	Income derived from property .	27,73,828	2,27,554	6,409	6,804	4,219
4	„ „ „ business .	98,52,360	22,23,713	77,828	69,482	57,035
5	Professional earnings . . .	8,64,501	43,780	3,999	5,717	1,345
6	Income derived from other sources .	14,44,518	4,63,120	11,959	17,334	3,192
6A	„ „ „ Surcharge .	57,55,049	7,25,070	16,238	20,869	12,633
7	TOTAL OF ITEMS 1 TO 6A .	3,21,83,748	40,34,560	1,48,267	1,59,607	93,587
8	(*a*) Amount to be deducted on account of section 15.	3,77,284	32,194	1,555	2,407	530
	(*b*) Amount to be deducted on account of section 17.	62,309	11,042	508	1,161	889
9	Resultant demand . . .	3,17,44,155	39,91,324	1,46,204	1,56,039	92,168
10	Arrears	11,18,869	14,788	1,706	368	9,852
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	12,887	1,107	510	35	89
	(*c*) Penal recoveries under section 46 (1).	12,019	1,290	226	123	353
	(*d*) Other penalties and fines	2,304	2	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2)	23,680	10,000	..	..	..
	(*b*) Other items . . .	14,393	816	86	16	7
13	TOTAL OF ITEMS 9 TO 12 .	3,29,28,307	40,19,327	1,48,732	1,56,581	1,02,469
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	15,71,889	28,819	4,601	10,611	723
	(*b*) On dividends of companies under section 48.	6,05,832	2,87,504	14,322	8,428	967
	(*c*) To partners of firms under section 48.	2,78,806	51,285	1,570	2,985	..
	(*d*) Under section 49 . .	7,15,935	..	..	..	..
	(*e*) Under arrangement with the Indian States.	10,202	102	125	8	..
	(*f*) Other refunds . . .	3,11,859	41,723	1,708	1,480	1,814
15	TOTAL REFUNDS .	34,94,523	4,09,433	22,326	23,512	3,504
16	Net demand (item 13 *minus* item 15)	2,94,33,784	36,09,894	1,26,406	1,33,069	98,965
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	17,65,979	77,577	2,569	489	2,420
18	*Add*—Excess collections and advance payments.	2,632	1,172	21	87	8
18A	*Add*—Unpaid refunds for 1932-33 .	1,27,116	49,469	129	3,213	496
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	1,20,624	10,530	44	2,980	194
19	Net Collections	2,76,76,929	35,72,428	1,23,943	1,32,900	96,855

No. I.

Presidency for the year ending 31st March 1933.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,398	19,726	17,433	15,405	45,634	1,96,893	21,606	24,367	39,361
2,547	1,237	2,022	915	814	2,843	1,136	2,814	957
4,988	10,309	7,774	3,522	8,842	27,863	682	32,048	3,607
8,957	1,717	782	2,111	159	11,904	4,379	3,625	1,321
30,231	5,339	8,260	2,051	5,364	49,573	3,730	20,576	9,161
2,187	..	2,732	..	..	2,801	..	10	..
61,282	10,894	31,846	16,488	24,699	1,17,715	6,420	57,535	9,865
2,68,602	98,162	4,25,721	1,84,033	2,50,235	5,03,581	1,10,652	3,06,046	1,20,524
18,376	3,708	16,847	6,476	8,668	30,164	9,504	14,310	10,458
56,519	1,339	3,124	9,085	1,848	16,573	8,396	25,003	6,362
1,00,193	26,854	1,10,146	46,164	65,209	1,65,353	28,733	94,866	29,919
5,90,280	1,79,285	6,26,687	2,86,250	4,11,472	11,25,263	1,95,238	5,81,200	2,31,535
7,867	895	4,629	915	5,423	24,165	1,002	1,765	3,385
5,123	1,909	3,128	292	6,190	16,977	2,757	1,811	758
5,77,290	1,76,481	6,18,930	2,85,043	3,99,859	10,84,121	1,91,479	5,77,624	2,27,392
2,842	6,520	9,126	20,086	11,223	76,967	2,640	29,677	5,701
..	..	..	..	..	..	..	..	..
3,067	76	1,246	655	104	3,357	554	3,965	385
459	128	724	106	1,539	935	865	375	667
4	..	..	..	..	..	..	..	..
25,000	3,000	..	..	..	10,050	..	..	..
54	62	207	62	394	189	131	273	42
6,08,716	1,86,267	6,30,233	3,05,952	4,13,119	11,75,619	1,95,669	6,11,914	2,34,187
31,205	3,626	3,675	1,312	3,525	22,889	3,423	15,682	6,566
1,64,118	3,066	4,004	1,684	4,807	21,121	2,050	4,461	6,829
9,008	461	1,612	569	5,211	5,150	1,769	2,559	1,590
..	..	..	..	..	15	..	71,673	..
96	..	..	..	..	..	..	86	..
12,120	1,823	5,725	3,810	15,984	27,717	7,241	8,085	2,680
2,16,547	8,976	15,016	7,375	29,527	76,892	14,483	1,02,546	17,665
3,92,169	1,77,291	6,15,217	2,98,577	3,83,592	10,98,727	1,81,186	5,09,368	2,16,522
2,439	11,814	38,668	11,864	25,152	74,856	6,543	32,571	6,953
16	..	1,925	..	..	..	..	..	..
8,389	49	6,483	1,380	7,460	12,835	441	7,457	4,996
8,585	290	1,483	1,123	900	7,060	245	7,556	1,777
3,89,550	1,65,236	5,83,474	2,86,970	3,65,000	10,29,646	1,74,839	4,76,698	2,12,788

RETURN

Classification of the Income-tax demand for the districts of the Bombay

Serial No.	Classification.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
1	(a) Paid by Government . .	10,745	35,025	10,173	9,153	12,987
	(b) „ „ Local Authorities .	981	2,018	451	399	572
	(c) „ „ Companies, other public bodies and Associations.	567	3,876	..	335	40
	(d) „ „ Private employers .	348	1,046	68	1,032	2,658
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	610	8,906	2,020	679	1,745
	(b) On debentures or other securities of a local authority or a company.	..	674	..	..	..
3	Income derived from property .	8,888	12,003	1,899	10,055	2,642
4	„ „ „ business .	94,371	1,68,341	42,005	1,08,737	61,646
5	Professional earnings . . .	4,348	8,667	2,212	3,911	4,629
6	Income derived from other sources	6,879	3,988	529	4,727	2,601
6A	„ „ „ Surcharge .	24,368	42,799	9,131	25,497	13,706
7	TOTAL OF ITEMS 1 TO 6A .	1,52,105	2,87,343	68,488	1,64,525	1,03,226
8	(a) Amount to be deducted on account of section 15.	488	1,778	802	637	1,057
	(b) Amount to be deducted on account of section 17.	1,051	1,088	100	1,694	301
9	Resultant demand . . .	1,50,566	2,84,477	67,586	1,62,194	1,01,868
10	Arrears	352	3,641	2,058	1,802	931
11	Penalties—					
	(a) Penal assessment under section 25 (2).	..		..	..	..
	(b) Penal assessment under section 28.	25	577	326	..	..
	(c) Penal recoveries under section 46 (1).	321	414	171	156	67
	(d) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2)	..	..	..	..	..
	(b) Other items . . .	27	166	15	24	8
13	TOTAL OF ITEMS 9 TO 12 .	1,51,291	2,90,275	70,156	1,64,176	1,02,874
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	1,035	4,927	1,722	699	1,647
	(b) On dividends of companies under section 48.	99	3,304	584	795	1,574
	(c) To partners of firms under section 48.	4,790	..	..	..	..
	(d) Under section 49 . .	..	..	..	..	..
	(e) Under arrangement with the Indian States.	..	618	..	..	..
	(f) Other refunds . . .	8,630	3,013	356	3,180	407
15	TOTAL REFUNDS .	14,554	11,862	2,662	4,674	3,628
16	Net demand (item 13 *minus* item 15)	1,36,737	2,78,413	67,494	1,59,502	99,246
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	756	5,973	7,734	5,360	3,864
18	*Add*—Excess collections and advance payments.	57	10,921	78	..	8
18A	*Add*—Unpaid refunds for 1932-33 .	5,274	1,955	571	362	1,086
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	63	753	273	66	481
19	Net Collections	1,41,249	2,84,563	60,136	1,54,438	95,995

No. I—*contd.*

Presidency for the year ending 31st March 1933—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur Circle.	Larkana.	Nawabshah.
22	23	24	25	26	27	28	29	30
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18,858	4,414	1,38,890	1,867	45,843	47,411	11,947	29,275	10,022
1,215	3,913	57,709	173	4,179	1,608	1,536	2,140	1,194
398	3,131	2,02,641	..	3,154	1,518	357	926	107
1,284	1,805	86,557	99	11,926	106	284	226	26
1,712	..	1,70,933	..	5,872	4,025	454	6,009	218
..	..	88,162	..	..	..	..	..	..
24,755	36,041	2,19,852	1,101	26,664	9,963	6,122	5,863	2,032
1,06,696	39,822	6,29,164	12,752	93,491	98,902	1,52,964	51,578	20,172
6,125	4,436	24,945	193	5,218	11,982	2,372	2,511	361
10,350	7,439	54,470	3,903	10,523	9,872	5,392	9,368	3,116
28,398	15,625	2,78,897	2,908	32,067	23,370	35,736	10,847	4,832
1,99,791	1,16,626	19,52,220	22,996	2,38,937	2,08,757	2,17,164	1,18,743	42,080
540	611	13,080	10	3,829	..	695	231	121
1,203	1,076	10,116	10	1,085	780	1,807	450	481
1,98,048	1,14,939	19,29,024	22,976	2,34,023	2,07,977	2,14,662	1,18,062	41,478
15,630	8,773	59,366	2,457	13,603	2,099	20,910	4,656	4
..	..	..	..	..	..	..	..	..
..	1,292	2,928	..	25	..	61	..	..
301	135	794	222	122	..	232	195	..
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
26	21	3,352	5	61	65	84	14	..
2,14,005	1,25,160	19,95,464	25,660	2,47,834	2,10,141	2,35,949	1,22,927	41,482
5,641	14,139	16,604	13	570	3,161	264	2,862	606
2,502	13,544	20,800	1	2,512	128	863	91	17
751	1,473	10,392	579	4,231	..	847	1,613	..
..	..	35,417	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
4,513	1,334	24,479	1,985	5,701	9,699	10,765	1,443	510
13,407	30,490	1,07,692	2,578	13,014	12,988	12,739	6,009	1,133
2,90,598	94,670	18,87,772	23,082	2,34,820	1,97,153	2,23,210	1,16,918	40,349
37,565	25,301	1,40,479	2,423	6,665	24,911	39,081	10,458	8
..	1	17	..	1,924	1,632	2	117	238
641	207	973	40	198	12	349	39	146
64	269	1,812	..	22	245	..	126	2
1,63,610	69,308	17,46,471	20,699	2,30,925	1,73,641	1,84,480	1,06,490	40,723

RETURN No. I—*concld.*

Classification of the Income-tax demand for the districts of the Bombay Presidency for the year ending 31st March 1933—*concld.*

Serial No.	Classification.	Thar and Parkar.	Aden.	Mahikantha.	Kathiawar and Cutch.	Banas Kantha.	Kolhapur.
1	2	31	32	33	34	35	36
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government	15,794	23,089	3,148	1,596	3,510	..
	(*b*) „ „ Local Authorities	1,330	18,152	..	25,659	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	593	49,861	..	..	..	..
	(*d*) „ „ Private employers	410	12,115	..	..	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a local Government.	18	3,073	670	28,006	399	..
	(*b*) On debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property	3,405	27,314	..	..	..	..
4	„ „ „ business	42,550	1,89,921	..	..	..	..
5	Professional earnings	1,011	2,184	..	..	..	..
6	Income derived from other sources	1,959	10,669	..	191	15	..
6A	„ „ „ Surcharge	10,382	70,863	182	7,125	149	..
7	TOTAL OF ITEMS 1 TO 6A	77,452	4,07,241	4,000	62,577	4,073	..
8	(*a*) Amount to be deducted on account of section 15.	76	4,401	..	..	..	..
	(*b*) Amount to be deducted on account of section 17.	443	1,517	..	..	..	..
9	Resultant demand	76,933	4,01,323	4,000	62,577	4,073	..
10	Arrears	4,158	26,804	..	..	..	..
11	Penalties—						
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessment under section 28.	..	..	..	..	..	..
	(*c*) Penal recoveries under section 46 (1).	637	118	..	..	..	..
	(*d*) Other penalties and fines	..	..	..	..	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	..	..	..	..
	(*b*) other items	1	..	..	..	..	..
13	TOTAL OF ITEMS 9 TO 12	81,729	4,28,245	4,000	62,577	4,073	..
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	88	4,210	..	61	..	913
	(*b*) On dividends of companies under section 48.	..	6,915	..	252	..	..
	(*c*) To partners of firms under section 48.	..	..	..	..	..	..
	(*d*) Under section 49	..	5,206	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Other refunds	1,381	1,732	..	315	17	..
15	TOTAL REFUNDS	1,469	18,063	..	628	17	913
16	Net demand (item 13 *minus* item 15)	80,260	4,10,182	4,000	61,949	4,056	—913
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	16,153	9,109	..	..	..	..
18	*Add*—Excess collections and advance payments.	18	..	..	..	..	..
18A	*Add*—Unpaid refunds for 1932-33	637	..	..	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	17	..	..	..	..	..
19	Net Collections	64,745	4,01,073	4,000	61,949	4,056	—913

RETURN No. II.

Classification of the Super-tax demand in the districts of the Bombay Presidency for the year ending 31st March 1933.

Serial No.	Classification.	Bombay City (excluding N. R. Refund Circle).	Ahmedabad.	Broach.	Surat.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Thana.	Bombay Suburban.	Karachi City.	Hyderabad.	Sukkur.	Shikarpur.	Larkana.	Aden.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year .	60,54,319	5,98,282	1,341	8,852	338	30,521	4,879	5,739	13,193	8,240	60,796	95	..	268	4,578	1,604	1,132	1,47,454	7,819	6,592	12,523	29	35,357
1A	Demand for the year on account of surcharge.	13,80,872	1,41,800	335	2,208	70	7,581	1,220	1,657	1,965	2,060	15,101	..	..	..	1,145	401	283	26,326	1,955	1,031	3,441	7	21,080
2	Arrears . . .	3,54,453	..	..	..	..	9	..	..	3,549	..	20,000	..	..	..	..	..	..	10,326	..	434	2,482	..	11,291
3	Miscellaneous including penalties.	467	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL OF ITEMS 1 TO 3 .	77,90,111	7,40,082	1,676	11,060	408	38,111	6,099	7,396	18,707	10,300	95,897	95	..	268	5,723	2,005	1,415	1,84,106	9,774	8,057	18,446	36	1,17,728
5	Refunds . . .	69,678	18,966	..	740	..	..	..	3,518	1,830	308	11,557	..	1,355	..	1,272	..	..	26,001	..	..	1,855	..	10,038
6	Net demand (item 4 *minus* item 5)	77,20,433	7,26,116	1,676	10,320	408	38,111	6,099	3,878	16,877	9,992	84,340	95	—1,355	268	4,451	2,005	1,415	1,58,105	9,774	8,057	16,591	36	1,07,690
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	4,43,864	21,393	..	..	..	3,852	..	..	3,777	..	674	..	..	..	..	..	..	50,731	..	5,442	10,027	36	..
8	*Add*—Excess collections and advance payments.	1,80,053	..	..	..	..	..	..	..	..	..	..	..	..	908	..	..	..	..	..	..	..	..	..
8-A	*Add*—Unpaid refunds of the year under review.	..	3,228	..	..	..	62	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8-B	*Deduct* paid refunds out of unpaid refunds of previous year.	..	406	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	Net Collections . .	74,56,622	7,07,545	1,676	10,320	408	34,321	6,099	3,878	13,100	9,992	83,666	95	—1,355	1,176	4,451	2,005	1,415	1,07,374	9,774	2,615	6,564	..	1,07,690

RETURNS Nos. I to X.

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1932-33.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Serial No.	Classification.	Assessment for 1932-33.
1	2	3
		Rs.
1	Salaries—	
	(a) paid by Government	652
	(b) „ „ local authorities	2
	(c) „ „ companies, other public bodies and associations	41
	(d) „ „ private employers	41
2	Interest on securities—	
	(a) on securities of the Government of India or of a Local Government	45
	(b) „ debentures or other securities of a local authority or a company.	8
3	Income derived from property	427
4	„ „ „ business	..
5	Professional earnings	94
6	Income derived from other sources	6,343
6-A	Surcharge	5,589
7	TOTAL OF ITEMS 1 TO 6-A	13,242
8	(a) Amount to be deducted on account of section 15	41
	(b) „ „ „ „ „ „ „ „ 17	..
9	Resultant demand	13,201
10	* Arrears	114
11	Penalties—	
	(a) penal assessment under section 25 (2)	..
	(b) „ „ „ „ 28	..
	(c) „ recoveries „ „ 46 (1)	..
	(d) other penalties and fines	..
12	Miscellaneous—	
	(a) composition under section 53 (2)	..
	(b) other items	1,746
13	TOTAL OF ITEMS 9 TO 12	15,061
14	Refund or rebate of tax—	
	(a) on interest on securities, under section 48	2,96,499
	(b) „ dividends of companies, under section 48	8,44,169
	(c) to partners of firms, under section 48	27,966
	(d) under section 49	..
	(e) under arrangement with the Indian States	5
	(f) other refunds†	27,243
15	TOTAL REFUNDS	11,95,882
16	Net Refund (item 15 *minus* item 13)	11,80,821
17	*Add*—Arrears outstanding on 31st March of the year to which the statement relates.	29
18	*Deduct*—Excess collections and advance payments	361
18-A	*Deduct*—Refunds outstanding on 1st April 1933	43,372
18-B	*Add*—Refunds paid out of unpaid refunds of last year	11,530
19	Net Refunds	11,48,647‡

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

‡ This includes the payment of Rs. 18 for Income-tax collected at Calcutta Treasury on account of Bombay.

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Serial No.	Classification.	Assessment for 1932-33.
1	2	3
		Rs.
1	Demand for the year	26,330
1-A	Surcharge	3,333
2	* Arrears	35,752
3	Miscellaneous including penalties	..
4	TOTAL OF ITEMS 1 TO 3	65,415
5	Refunds†	..
6	Net demand (item 4 *minus* item 5)	65,415
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	27,214
8	*Add*—Excess collections and advance payments	..
9	Net collections	38,201‡

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written-off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

‡ This collection is made at Calcutta Treasury on account of Bombay.

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

A.—UNDER SECTION 48.

Serial No.	Grade of Income.	Rate of Tax per Rupee.	Rate of Refund or Rebate per Rupee.	On Interest on Securities.		On Dividends of Companies.		To partners of Registered Firms.		Total.		Remarks.
				No. of Applicants.	Amount.	No. of Applicants.	Amount.	No. of Applicants.	Amount.	No. of Applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. A. P.	Rs. A. P.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000 .	*Nil*	0 2 2	552	1,03,770	1,116	1,79,546	2	699	1,670	2,84,015	
		Nil	0 1 7	113	24,837	335	50,656	..	..	448	75,493	
		Nil	0 1 6	16	4,193	34	1,641	..	..	50	5,834	
2	1,000 to 1,499 .	0 0 2	0 2 0	103	6,947	213	11,183	1	187	317	18,317	
		Nil	0 1 7	11	640	56	3,121	2	536	69	4,297	
		Nil	0 1 6	..	..	..	..	..	..	..	..	
3	1,500 to 1,999 .	0 0 2	0 2 0	113	6,406	134	8,021	1	395	248	14,822	
		Nil	0 1 7	98	5,137	421	14,233	..	..	519	19,369	
		Nil	0 1 6	16	8,678	45	872	..	..	61	9,550	
4	2,000 to 4,999 .	0 0 6	0 1 8	148	13,137	177	15,317	11	3,763	336	32,217	
		0 0 5	0 1 2	257	12,029	1,090	81,035	..	..	1,347	93,064	
		0 0 5	0 1 1	..	..	..	..	..	..	..	..	
5	5,000 to 9,999 .	0 0 9	0 1 5	69	8,019	74	6,303	15	9,208	158	23,530	
		0 0 6	0 1 1	288	9,973	350	85,751	4	1,403	642	97,127	
		0 0 6	0 1 0	8	203	61	2,974	1	365	70	3,542	
6	10,000 to 14,999 .	0 1 0	0 1 2	13	6,682	136	8,151	5	3,453	154	18,286	
		0 0 9	0 0 10	..	..	..	..	6	3,990	6	3,990	
		0 0 9	0 0 9	12	180	3	39	..	..	15	219	
7	15,000 to 19,999 .	0 1 4	0 0 10	403	30,899	1,348	1,27,842	..	..	1,751	1,58,742	
		0 0 10	0 0 9	372	32,391	1,362	1,14,950	..	..	1,734	1,47,341	
		0 0 9	0 0 9	..	..	..	..	..	..	..	..	
8	20,000 to 29,999 .	0 1 7	0 0 7	11	2,601	4	1,518	1	740	16	4,859	
		0 1 1	0 0 6	59	4,947	49	62,599	..	..	108	67,546	
		0 1 0	0 0 6	1	73	1	13	..	..	2	86	
9	30,000 to 39,999 .	0 1 11	0 0 3	2	51	1	9	..	..	3	60	
		0 1 4	0 0 3	85	3,611	189	13,781	..	..	274	17,392	
		0 1 3	0 0 3	..	..	..	..	..	..	..	..	
10	40,000 to 99,999 .	0 2 1	0 0 1	..	..	..	..	..	..	..	..	
	Surcharge Refund	..	..	..	11,095	..	54,614	..	3,227	..	68,936	
	Total .	..	..	2,750	2,96,499	7,199	8,44,169	49	27,966	9,998	11,68,634	

B.—UNDER SECTION 49.

	Rs.
Refund to Companies	..
Refund to other assessees	5
Refund under arrangement with the Indian States	
Total	5

RETURN No. IV.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

RETURN

Classification of grades of income-tax collected in the Non-Residents' Refund

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally								
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	(b) Interest on securities of					
					Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	11,820	123	6	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	..	..	..	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	..	..	..	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	..	..	..	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	..	..	..	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	2,200	69	..	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	3,230	152	..	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	1,010	47	..	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	4,320	270	..	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	..	..	..	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	828	69	..	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	..	..	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000 and over . . .	..	..	..	..	..	..	..	..	..
XVIII	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	67,568	4,093	..	..	7,950	694
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	23,408	730	6	67,568	4,093	..	..	7,950	694

NOTES.

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lumps sums against class XVIII and need not be classified and shown against grades I to XVII.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Circle, Bombay, in the year ending 31st March 1933.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	14,911	312
..	..	..	..	..	..	..	..	..	..	10,775	224
..	..	..	..	..	..	..	..	..	..	19,097	597
..	..	..	..	..	..	..	..	..	..	9,138	285
..	..	..	..	..	..	..	..	..	..	4,035	126
..	..	..	..	..	..	..	..	..	..	14,873	465
..	..	..	..	..	..	..	..	..	..	22,962	1,(
..	..	..	..	..	..	..	..	..	..	14,792	693
..	..	..	..	..	..	..	..	..	..	24,628	1,540
..	..	..	..	..	..	..	..	..	..	1,307	82
..	..	..	..	..	..	..	..	..	..	12,624	1,052
..	..	..	..	..	..	..	..	..	..	3,729	369
..	..	..	..	..	..	..	..	..	..	1,103	109
..	..	..	..	..	..	..	..	..	..	113	14
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	199	20
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	1,54,286	6,964

Interest on tax-free securities . . . . . Rs. 4,92,230

RETURN No. IV —*concld.*

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23.	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499 . . .	26,731	441	4,300	88	..	193	22,431	160	51
II	1,500 „ 1,999 . . .	10,775	224	..	..	..	12	10,775	212	32
III	2,000 „ 2,499 . . .	19,097	597	1,936	61	..	524	17,161	12	36
IV	2,500 „ 2,999 . . .	9,138	285	..	..	..	188	9,138	97	28
V	3,000 „ 3,499 . . .	4,035	126	..	..	..	498	4,035	—372	12
VI	3,500 „ 4,999 . . .	17,073	534	..	..	..	169	17,073	365	38
VII	5,000 „ 7,499 . . .	26,192	1,228	5,276	247	..	2,549	20,916	—1,568	44
VIII	7,500 „ 9,999 . . .	15,802	740	..	..	..	2,424	15,802	—1,684	32
IX	10,000 „ 12,499 . . .	28,948	1,810	..	..	..	3,079	28,948	—1,269	24
X	12,500 „ 14,999 . . .	1,307	82	..	..	..	589	1,307	—507	7
XI	15,000 „ 19,999 . . .	13,452	1,121	..	..	..	1,834	13,452	—713	22
XII	20,000 „ 24,999 . . .	3,729	369	..	..	..	3,224	3,729	—2,855	8
XIII	25,000 „ 29,999 . . .	1,103	109	..	..	..	..	1,103	109	2
XIV	30,000 „ 39,999 . . .	113	14	..	..	..	338	113	324	1
XV	40,000 „ 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 „ 99,999 . . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000, and over. . . .	199	20	..	..	..	..	199	20	1
XVIII	Unclassified income :—									
	(a) taxed at source at the maximum rate,	..	..	32,63,463	3,98,558	..	3,461	—32,63,463	—4,02,019	..
	(b) covered by anticipatory certificates,	75,518	4,787	75,518	4,787	..	..	..	..	..
	(c) other income, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL .	2,53,212	12,487	33,50,493	4,03,741	..	19,082	—30,97,281	—4,10,336	338

		Rs.	Rs.
	TOTAL (COLUMN 31) .		—4,10,336
Deduct—			
	Excess collections and miscellaneous	2,107	
	Collection on account of Surcharge	5,586	
	Refunds outstanding on 1st April 1933	43,372	51,065
	TOTAL .		—3,59,271
Add—			
	Shipping	6,608	
	Refunds and rebates at 1, 3, 6, 7, 9, 10, 12, 13, 14, 17, 20 and 24 pies on account of incomes shown in columns 6 to 15	7,70,076	
	Amounts paid as money order commission for sending refunds	1,157	
	Refunds paid out of unpaid refunds of last year	11,530	
	Refunds under arrangement with Indian States	5	7,89,376
	NET REFUNDS .		11,48,647

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Collection from Association of Individuals.			Total Collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	14a	14b	14c	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
II	50,001 ,, 1,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
III	1,00,001 ,, 1,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IV	1,50,001 ,, 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 ,, 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 ,, 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 ,, 4,00,000	1	3,62,336	38,201	..	..	..	..	..	..	..	..	..	..	..	..	1	3,62,336	38,201	..	38,201
IX	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	TOTAL	1	3,62,336	38,201	..	..	..	..	..	..	..	..	..	..	..	..	1	3,62,336	38,201	..	38,201

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
TOTAL	38,201

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1933.

Serial No.	Source of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	.
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	.
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	1	38,201	1	38,201
	Total	..	..	1	38,201	1	38,201

RETURN No. VII.

Non-Residents' Refund Circle, Bombay, for 1932-33.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
INCOME-TAX.																									
Non-Residents' Refund Circle, Bombay.	Assessment. 6 Refunds. 10,092	Assessment. 8 Refunds. 14,842	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
SUPER-TAX.																									
Non-Residents' Refund Circle, Bombay.	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1932-33.

District or Circle.	Number of notices issued to persons other than Companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax. (*Refund cases.*)	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	8	..	14,842	..	8	14,850	8	..	..	..	..	..	..	8

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1933.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firm.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	..	..	..	..	..	..	51	51
II	1,500—1,999	..	..	..	..	..	..	32	32
III	2,000—2,499	..	..	..	..	..	..	36	36
IV	2,500—2,999	..	..	..	..	..	..	28	28
V	3,000—3,499	..	..	..	..	..	..	12	12
VI	3,500—4,999	..	..	..	..	..	..	38	38
VII	5,000—7,499	..	..	..	..	..	..	44	44
VIII	7,500—9,999	..	..	..	..	..	..	32	32
IX	10,000—12,499	..	..	..	..	..	..	24	24
X	12,500—14,999	..	..	..	..	..	..	7	7
XI	15,000—19,999	..	..	..	..	..	..	22	22
XII	20,000—24,999	..	..	..	..	..	..	8	8
XIII	25,000—29,999	..	..	..	..	..	..	2	2
XIV	30,000—39,999	..	..	..	..	..	..	1	1
XV	40,000—49,999	..	..	..	..	..	..	..	..
XVI	50,000—99,999	..	..	..	..	..	..	..	..
XVII	1,00,000 and above	..	..	..	..	..	..	1	1
	TOTAL	..	..	..	..	..	..	338	338

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RETURN No. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries) for the year 1932-33.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.								
1	2	3	4	5	6	7	8	9		10		11		12
								Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
Non-Residents' Refund Circle, Bombay.	..	8	..	8	..	8	8	506	29,663	506	29,663	..	..	..

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